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**STATE BOARD OF EQUALIZATION**

October 13, 1964

Mr. X-----,

This is with reference to the preliminary hearing held in Sand Diego on the X-----  
----- account.

We wish to advise you that we are recommending a redetermination of the tax liability under protest. Said redetermination to exclude from the measure of tax X-ray film sold with welded tubing where the film has been specifically ordered by the customer. Film sold with tubing at retail and film self-consumed by use in determining job "set-ups" will be considered subject to tax.

Very truly yours,

Robert H. Anderson  
Associate Tax Counsel

RHA:mm